



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRIMAC MUNICIPAL WATER UTILITY

Principal Office: 100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TIM BUSSE of
(Person responsible for accounts)

MERRIMAC MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRIMAC MUNICIPAL WATER UTILITY**Utility Address:** 100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

When was utility organized? 12/18/1959**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR. TIM BUSSE**Title:** VILLAGE ADMINISTRATOR**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122**Fax Number:** (608) 493 - 9908**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: MR. KEVIN KRYSINSKI**Title:** C.P.A.**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

6314 ODANA ROAD

MADISON, WI 53719

Telephone: (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** KEVINK1@JOHNSONBLOCK.COM

President, chairman, or head of utility commission/board or committee:

Name: MR. ALLAN B. SHANKS**Title:** VILLAGE PRESIDENT**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122**Fax Number:** (608) 493 - 9908**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. KEVIN KRYSINSKI**Title:** C.P.A.**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 2002**E-mail Address:** KEVINK1@JOHNSONBLOCK.COM**Date of most recent audit report:** 1/22/2002**Period covered by most recent audit:** 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR TIM BUSSE**Title:** VILLAGE ADMINISTRATOR**Office Address:**100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561**Telephone:** (608) 493 - 2122**Fax Number:** (608) 493 - 9908 EXT**E-mail Address:** N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR MICHAEL BYRNES, TRUSTEE
MR JOSEPH MONACO, TRUSTEE
MR STEPHEN RAJCHEL, TRUSTEE
MR ALLAN B. SHANKS, PRESIDENT
MR VERN WEISENSEL, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	79,837	77,851	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,724	43,673	2
Depreciation Expense (403)	17,496	16,653	3
Amortization Expense (404)	4,365	4,365	4
Taxes (408)	7,701	7,806	5
Total Operating Expenses	76,286	72,497	
Net Operating Income	3,551	5,354	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,551	5,354	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	200	684	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	200	684	
Total Income	3,751	6,038	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,751	6,038	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,679	0	13
Amortization of Debt Discount and Expense (428)	500		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,179	0	
Net Income	(7,428)	6,038	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	66,819	60,781	19
Balance Transferred from Income (433)	(7,428)	6,038	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	59,391	66,819	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	200	4
Total (Acct. 419):	200	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	79,837	0	0	0	79,837	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	79,837	0	0	0	79,837	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	959,793	912,283	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	151,532	137,694	2
Net Utility Plant	808,261	774,589	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,514	11,331	8
Temporary Cash Investments (132)	2,782	2,751	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,383	5,070	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,160	5,515	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	33,839	24,667	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,000	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	4,365	20
Total Deferred Debits	2,000	4,365	
Total Assets and Other Debits	844,100	803,621	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	13,413	9,966	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	59,391	66,819	23
Total Proprietary Capital	72,804	76,785	
LONG-TERM DEBT			
Bonds (221)	300,000	0	24
Advances from Municipality (223)	16,541	246,850	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	316,541	246,850	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	998	54,983	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,955	7,824	31
Interest Accrued (237)	10,679	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,632	62,807	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	437,123	417,179	38
Total Liabilities and Other Credits	844,100	803,621	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	959,793	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	959,793	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	151,532	0	0	0	9
Total Accumulated Provision	151,532	0	0	0	
Net Utility Plant	808,261	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	137,694				137,694	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,496				17,496	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	471				471	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	33				33	10
Other credits (specify):						11
					0	12
Total credits	18,000	0	0	0	18,000	13
Debits during year						14
Book cost of plant retired	4,162				4,162	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,162	0	0	0	4,162	19
Balance End of Year	151,532	0	0	0	151,532	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 GO OBLIGATION NOTE	2,500	428	2,000	1
Total			2,000	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	9,966	1
Changes during year (explain):		
WATER LATERAL PAID FOR BY MUNICIPALITY	3,447	2
Balance end of year	13,413	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
AUGUST 2002 GO NOTE PAYABLE	08/23/2002	08/23/2007	10.00%	300,000	1
Total Bonds (Account 221):				300,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	07/31/1994	07/31/2004	0.00%	16,541	1
Total for Account 223				16,541	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,824	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense	149	4
Other (explain):		
NONE		5
Total Accruals and other credits	149	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,817	7
PSC Remainder Assessment	201	8
Other (explain):		
NONE		9
Total payments and other debits	2,018	
Balance end of year	5,955	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
AUGUST 2002 G.O. NOTE PAYABLE	0	10,679		10,679	1
Subtotal	0	10,679	0	10,679	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	10,679	0	10,679	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	417,179	0	0	0	0	417,179	1
Add credits during year:							
For Services						0	2
For Mains	19,944					19,944	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	437,123	0	0	0	0	437,123	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,383	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,383	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	9,614	12
RECEIVABLE FROM SEWER	2,546	13
Total (Acct. 145):	12,160	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	884,671	0	0	0	884,671	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	144,613	0	0	0	144,613	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	427,151	0	0	0	427,151	6
Other (specify):						
NONE					0	7
Average Net Rate Base	312,907	0	0	0	312,907	
Net Operating Income	3,551	0	0	0	3,551	8
Net Operating Income as a percent of Average Net Rate Base	1.13%	N/A	N/A	N/A	1.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	11,689	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	63,105	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	74,794	
Net Income		
Net Income	(7,428)	5
Percent Return on Proprietary Capital	-9.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Johnson Block & Co., Inc
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

Village of Merrimac
Merrimac, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Merrimac Water Utility as of December 31, 2002 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc
March 31, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2003

Mr. Tim Busse, Village Administrator
Merrimac Municipal Water Utility
P.O. Box 26
Merrimac, WI 53561-0026

2002 Analytical Review DWCCA-3630-ELE

Dear Mr. Busse:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-16, 251 services are reported in use with 0 services not in use. However, on Page W-17, only 238 meters are reported in use (end of year less in stock column). In your 2003 report, please adjust the not in use column on Page W-16 to reflect services not currently in use, or explain in a footnote why there are more services in use than meters.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\3630
Merrimac.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	78,566	1
Total Sales of Water	78,566	
Other Operating Revenues		
Forfeited Discounts (470)	570	2
Other Water Revenues (474)	701	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,271	
Total Operating Revenues	79,837	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,877	5
General Operating Expenses (680-690)	24,847	6
Total Operation and Maintenance Expenses	46,724	
Other Operating Expenses		
Depreciation Expense (403)	17,496	7
Amortization Expense (404)	4,365	8
Taxes (408)	7,701	9
Total Other Operating Expenses	29,562	
Total Operating Expenses	76,286	
NET OPERATING INCOME	3,551	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	7	51	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	7	51	
Metered Sales to General Customers (461)				
Residential	200	7,183	39,933	4
Commercial	17	1,320	7,047	5
Industrial				6
Total Metered Sales to General Customers (461)	217	8,503	46,980	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	3		28,826	8
Other Sales to Public Authorities (464)	10	302	2,709	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	231	8,812	78,566	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	26,027	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
STANDBY CHARGES	2,799	4
Total Public Fire Protection Service (463)	28,826	
Forfeited Discounts (470):		
Customer late payment charges	570	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	570	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	280	7
Other (specify):		
MISCELLANEOUS OTHER REVENUE	421	8
Total Other Water Revenues (474)	701	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,641	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,547	3
Chemicals (630)	2,549	4
Supplies and Expenses (640)	986	5
Repairs of Water Plant (650)	6,418	6
Transportation Expenses (660)	736	7
Total Plant Operation and Maintenance Expenses	21,877	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,182	8
Office Supplies and Expenses (681)	988	9
Outside Services Employed (682)	3,283	10
Insurance Expense (684)	2,104	11
Employees Pensions and Benefits (686)	4,912	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	378	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,847	
Total Operation and Maintenance Expenses	46,724	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		149	2
Net property tax equivalent		5,806	
Social Security		1,817	3
PSC Remainder Assessment		78	4
Other (specify): NONE			5
Total tax expense		7,701	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229720				3
County tax rate	mills		5.396380				4
Local tax rate	mills		7.194870				5
School tax rate	mills		11.134770				6
Voc. school tax rate	mills		1.605470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.561210				10
Less: state credit	mills		1.715320				11
Net tax rate	mills		23.845890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.194870				14
Combined School Tax Rate	mills		12.740240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.935110				17
Total Tax Rate	mills		25.561210				18
Ratio of Local and School Tax to Total	dec.		0.779897				19
Total tax net of state credit	mills		23.845890				20
Net Local and School Tax Rate	mills		18.597337				21
Utility Plant, Jan. 1	\$	912,283	912,283				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	912,283	912,283				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	912,283	912,283				26
Assessment Ratio	dec.		0.870619				27
Assessed Value	\$	794,251	794,251				28
Net Local & School Rate	mills		18.597337				29
Tax Equiv. Computed for Current Year	\$	14,771	14,771				30
Tax Equivalent per 1994 PSC Report	\$	5,955					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,955					32
Tax equiv. for current year (see note 6)	\$	5,955					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	28,385		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	181,255		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,015		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,052		20
Total Pumping Plant	194,322	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,756		23
Total Water Treatment Plant	4,756	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			28,385	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,650	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			181,255	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,015	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,052	20
Total Pumping Plant	0	0	194,322	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,756	23
Total Water Treatment Plant	0	0	4,756	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	343,091		26
Transmission and Distribution Mains (343)	156,473	141,857	27
Fire Mains (344)	0		28
Services (345)	36,090	3,447	29
Meters (346)	18,451	1,006	30
Hydrants (348)	18,532	8,095	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	572,902	154,405	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	139		35
Computer Equipment (372.1)	3,566		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,215		38
Other Tangible Property (390)	0		39
Total General Plant	8,920	0	
Total utility plant in service directly assignable	809,550	154,405	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	809,550	154,405	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	3,742		339,349	26
Transmission and Distribution Mains (343)			298,330	27
Fire Mains (344)			0	28
Services (345)			39,537	29
Meters (346)	420		19,037	30
Hydrants (348)			26,627	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,162	0	723,145	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			139	35
Computer Equipment (372.1)			3,566	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			5,215	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	8,920	
Total utility plant in service directly assignable	4,162	0	959,793	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	4,162	0	959,793	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			962	962	1
February			806	806	2
March			840	840	3
April			836	836	4
May			938	938	5
June			1,114	1,114	6
July			1,379	1,379	7
August			1,083	1,083	8
September			985	985	9
October			897	897	10
November			967	967	11
December			814	814	12
Total annual pumpage	0	0	11,621	11,621	
Less: Water sold				8,812	13
Volume pumped but not sold				2,809	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				93	16
Volume related to equipment/system malfunction				408	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				501	19
Volume pumped but unaccounted for				2,308	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
SOLD NOT ENTERED					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				189	23
Date of maximum: 11/11/2002					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/8/2002					27
Total KWH used for pumping for the year				22,292	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 127 PALASADE ST	#1 157009380	235	18	75,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL #1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	GOULDS		5
Year Installed	2000		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	450		8
Pump Motor or Standby Engine Mfr	LAYNE		10
Year Installed	1959		11
Type	ELECTRIC		12
Horsepower	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1999		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	130		10
			11
Total capacity in gallons (actual)	75,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	24,492	18	0	0	24,510
M	D	8.000	3,387	1,370	0	0	4,757
Total Within Municipality			27,879	1,388	0	0	29,267
Total Utility			27,879	1,388	0	0	29,267

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	220	0	0	8	228	0	1
M	1.000	13	0	0	(2)	11	0	2
M	1.500	9	1	0	0	10	0	3
M	2.000	8	0	0	(6)	2	0	4
Total Utility		250	1	0	0	251	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	229	12	4	0	237	14	1
1.000	1	0	0	0	1	0	2
1.500	7	1	0	1	9	0	3
4.000	1	0	0	0	1	0	4
Total:	238	13	4	1	248	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	206	17	0	4	0	10	237	1
1.000	0	1	0	0	0	0	1	2
1.500	0	4	0	5	0	0	9	3
4.000	0	0	0	1	0	0	1	4
Total:	206	22	0	10	0	10	248	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48	3			51	2
Total Fire Hydrants	48	3	0	0	51	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	65
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

THE BOARD AUTHORIZED A TAX EQUIVALENT OF \$5,955.

Water Mains (Page W-15)

FINANCED BY GO DEBT AND PART OF WATER TOWER CONNECTING MAIN PROJECT

Water Services (Page W-16)

NEW SERVICE ADDED WAS FINANCED BY MUNICIPALITY.

ADJUSTMENTS WERE MADE TO RECLASSIFY SERVICES BASED ON SIZE. NET EFFECT WAS
0 ON CHANGE IN TOTAL SERVICES.

Meters (Page W-17)

Adjusted to counts per the meter register
